

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Tax period/February, 2020 to April, 2020 – COVID Relaxation – Waiver of interest – Notification - Orders - Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 82**

**Dated: 21-07-2020.**

**Read the following:**

1. G.O.Ms No. 122, Revenue (CT-II) Department, Dt. 30.06.2017.
2. From the Commissioner of State Tax, Telangana, Hyderabad, Ref No. A(1)/103/2017, Dt. 20-06-2020 .

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 21.07.2020.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 50 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following amendment in notification issued in G.O.Ms No. 122, Revenue (CT-II) Department, Dt. 30-06-2017 and published in the Telangana Gazette No.191-B Part-I, Extraordinary, dated The June 30, 2017, namely:-

In the said notification, in the first paragraph, the following proviso shall be inserted, namely: –

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:--

**Table**

<b>S. No.</b>	<b>Class of registered persons</b>	<b>Rate of interest</b>	<b>Tax period</b>	<b>Condition</b>
(1)	(2)	(3)	(4)	(5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March 2020, April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 24 <sup>th</sup> day of June, 2020
2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding	Nil	February, 2020, March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of June, 2020

	financial year		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
			March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 3 <sup>rd</sup> day of July, 2020
			April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 6 <sup>th</sup> day of July, 2020."

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of March, 2020.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To  
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)  
The Commissioner of State Tax, Telangana State, Hyderabad.  
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.  
The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.  
The Law (A) Department  
The Principal Secretary to Hon'ble Chief Minister, Government of Telangana(NR)  
The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department  
Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**